IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 14TH NOVEMBER 2007 / 23RD KARTHIKA 1929

OP.No. 25295 of 1999(J)

PETITIONER:

COTTANAD PLANTATIONS LTD., BEACH ROAD, CALICUT
REPRESENTED BY ITS MANAGING DIRECTOR, SRI.M.P. CHERIAN

BY ADV. SRI.M.PATHROSE MATHAI

RESPONDENTS:

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1. THE INSPECTING ASST. COMMISSIONER (SPL.), DEPT. OF COMMERCIAL TAXES, KOZHIKODE.

2. THE SPECIAL SECRETARY TO GOVERNMENT (TAXES B) DEPARTMENT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. K.P. PRADEEP

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP42582 OF 1999 IN OP 25295 OF 1999

DISMISSED

14.11.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF TRUST DEED DATED 24.3.1997

EXT.P2 TRUE COPY OF TRUST DEED DATED 19.3.1996

EXT.P3 TRUE COPY OF THE ;APPLICATION DATED 30.6.1997 BY THE PETITIONER IN FAVOUR OF THE FIRST RESPSONDENT.

EXT.P4 TRUE COPY OF LETTER DATED 2.1.1998 BY THE PETITIONETR TO THE FIRST RESPONDENT.

EXT.P5 TRUE COPY OF THE NOTICE DATED 6.7.1999 ISSUED BY THE FIRSTRESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

O.P. NO. 25295 OF 1999

Dated this the 14th day of November, 2007

JUDGMENT

Petitioner claims deduction for gratuity paid to a Fund created by the petitioner. According to the petitioner, petitioner applied to the Government for recognition of the Gratuity Fund. O.P. is filed in 1999 and according to the petitioner, petitioner has no information about the disposal of application for recognition of the Fund. It is not known whether deduction has been allowed or declined for the assessments subsequent to 1999. O.P. is therefore disposed of directing the first respondent to complete the assessments and consider claim for gratuity depending upon whether the Government has approved the Fund or not. If application for recognition of Fund has not been disposed of so far, second respondent is directed to dispose of the same within one month from the date of production of a copy of this judgment by the petitioner.

(C.N. RAMACHANDRAN NAIR)
Judge